



## **NOTIFICATION NO.32/2018-CENTRAL TAX, DATED 10-8-2018 [UPDATED]**

*[As Amended by Notification No.37/2018-Central Tax, dated 24-8-2018]*

*[Superseded by Notification No.44/2018-Central Tax, dated 10-9-2018]*

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July, 2018 to March, 2019 till the eleventh day of the month succeeding such month:

<sup>1</sup>[Provided that the return in FORM GSTR-1 for the months of July 2018 and August 2018 for—

- (i) registered persons in the State of Kerala;
- (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and
- (iii) registered persons whose principal place of business is in Mahe in the Union Territory of Puducherry

shall be furnished electronically through the common portal, on or before the 5th of October 2018 and 10th October, 2018 respectively.]

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July 2018 to March 2019 shall be subsequently notified in the Official Gazette.

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*1 Proviso inserted by Notification No.37/2018-Central Tax, dated 24-8-2018.*